

CITY OF ROCHESTER, MINNESOTA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES**

For the Year Ended December 31, 1997

	<u>GENERAL FUND</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$11,322,316	\$11,682,405	\$360,089
Special assessments	400	3,936	3,536
Licenses and permits	1,178,500	1,829,172	650,672
Fines and forfeits	212,749	298,180	85,431
Intergovernmental revenues	12,208,327	12,390,060	181,733
Charges for services	1,508,683	1,634,779	126,096
In lieu of taxes	5,589,540	5,588,536	(1,004)
Investment income	237,500	209,173	(28,327)
Miscellaneous revenues	143,875	221,513	77,638
Total Revenues	32,401,890	33,857,754	1,455,864
Other Financing Sources:			
Operating transfers in	353,691	320,506	(33,185)
Total Revenues and Other Financing Sources	32,755,581	34,178,260	1,422,679
Expenditures:			
General government	3,618,290	3,383,487	234,803
Public safety	19,315,636	18,521,304	794,332
Public works/airport	8,385,328	8,170,450	214,878
Culture - public library			
Culture - music, art, theatre	579,969	536,136	43,833
Park and recreation			
Economic development/tourism/ community reinvestment/unallocated	920,462	733,656	186,806
Total Expenditures	32,819,685	31,345,033	1,474,652
Other Financing Uses:			
Operating transfers out	779,301	811,816	(32,515)
Total Expenditures and Other Financing Uses	33,598,986	32,156,849	1,442,137
Excess (Deficit) Financing Sources Over Uses	(843,405)	2,021,411	2,864,816
Fund Balances - January 1	9,761,248	9,761,248	
Residual Equity Transfers Out			
Fund Balances - December 31	<u>\$8,917,843</u>	<u>\$11,782,659</u>	<u>\$2,864,816</u>

See Notes to the Financial Statements

SPECIAL REVENUE FUNDS		
Budget	Actual	Variance- Favorable (Unfavorable)
\$4,445,243	\$4,462,402	\$17,159
5,000	5,835	835
2,001,057	2,005,068	4,011
3,353,315	3,572,276	218,961
87,807	159,580	71,773
83,982	93,490	9,508
9,976,404	10,298,651	322,247
279,650	279,650	
10,256,054	10,578,301	322,247
35,693	26,659	9,034
3,626,910	3,391,262	235,648
6,898,001	6,570,739	327,262
10,560,604	9,988,660	571,944
	110,000	(110,000)
10,560,604	10,098,660	461,944
(304,550)	479,641	784,191
3,738,468	3,738,468	
	(478,000)	(478,000)
<u>\$3,433,918</u>	<u>\$3,740,109</u>	<u>\$306,191</u>